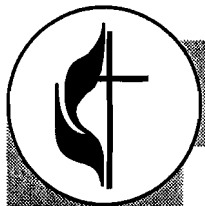


06B-CC-1224



FIRST UNITED
METHODIST CHURCH

412 West Main • P.O. Box 854 • Tupelo, MS 38802
662-690-8100
www.fumclupelo.com

DOCKET FILE COPY ORIGINAL

March 13, 2012

Received & Inspected

MAR 27 2012

FCC Mail Room

Office of the Secretary
Federal Communication Commission
Attention: Disability Rights Office, Room 3-B431
445 12th Street SW
Washington, DC 20554

Petition for Exemption from Closed Captioning Requirements

First United Methodist Church of Tupelo was founded in 1874 and is a member of the Mississippi Conference of the United Methodist Church. Our mission is to "Love God, Celebrate Christ, and Serve Others".

Since 1991, our church has broadcast our 11:00 am worship service on local television. We began airing on WLOV-TV and changed to WKDH-TV several years ago. The broadcast of this service allows us to reach those that are unable to come or uncomfortable coming to church for worship. This live, one hour broadcast is staffed exclusively by volunteers and funded from our Operating Budget with an annual cost of \$31,000.

Our annual Operating Budget is based solely on the gifts, tithes, and offerings of those that attend our church. We do not budget more than we expect to receive. As such, to add the additional cost of closed captioning would place a burden on our finances that would cause us to either cut back on other areas of ministry to facilitate the additional expense of closed captioning or eliminate the broadcast completely and keep us from reaching those that cannot physically be in our Sanctuary on Sunday morning.

Our church's type of operation and financial resources are different in kind and in magnitude from a mainstream programming provider. We, therefore, respectfully request a waiver under 79.1(f) of the Commission's rules.

David Dillard
Church Administrator
First United Methodist Church of Tupelo
662-690-8100

Mission

Love God,

Love Neighbor,

Celebrate &

Serve Christ

Together

Vision

A vibrant

Christian

community of

disciples

reaching out

to all as a

people of hope

Values

Rooted in

Scripture,

centered in

Christ,

serving in

Love


**STATE OF MISSISSIPI
COUNTY OF LEE**

AFFADAVIT OF DAVID DILLARD

I, David Dillard, being first duly sworn, depose and state:

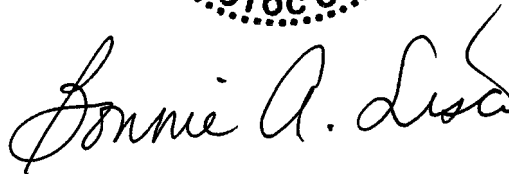
1. I am the Church Administrator at First United Methodist Church of Tupelo, a church in Tupelo, Mississippi. I am over the age of 21.
2. I have reviewed the Petition for Exemption for Closed Caption Requirements filed on behalf of First United Methodist Church of Tupelo, and upon information and belief, believe the statements regarding our organization and worship from First United Methodist Church of Tupelo to be true and accurate.

FURTHER AFFIANT SAYETH NOT



David Dillard







PO Box 340029
Nashville, TN 37203-0029

May 11, 2007

FIRST UNITED METHODIST CHURCH
c/o Reverend Andy Ray
412 West Main Street
Tupelo, MS 38804

Re: Certification of Inclusion in The United Methodist Church Group Tax Exemption Ruling
Affiliated Organization: First United Methodist Church
Affiliated Organization's Employer Identification Number (EIN): 64-0364238
Date of Inclusion: October 16, 1974

Dear Reverend Ray:

This letter will certify that the affiliated organization named above has been and continues to be included in The United Methodist Church Group Tax Exemption Ruling ("UMC Group Ruling"). In particular, as stated in the group ruling determination letter issued to The United Methodist Church by the Internal Revenue Service ("IRS"), this affiliated organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

This certification letter is issued by the General Council on Finance and Administration of The United Methodist Church ("GCFA"). As the central organization for the UMC Group Ruling, GCFA has been granted the authority by the IRS to determine which organizations are included in the UMC Group Ruling. Thus, this certification letter, together with the enclosed copy of the IRS group ruling determination letter, serves to verify the tax-exempt status of this affiliated organization.

If you have any further questions, please feel free to contact the GCFA Legal Department at (866) 367-4232 or legal@gcfa.org.

Sincerely,

GENERAL COUNCIL ON FINANCE AND ADMINISTRATION OF
THE UNITED METHODIST CHURCH

By: *Sandra Lackore*
Sandra Lackore
General Secretary and Treasurer

By: *J. Daniel Gary*
J. Daniel Gary
Associate General Counsel

Enclosures

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

SEP 18 1974

T:MS:EO:R:1-2

Council on Finance and Administration
of the United Methodist
Church, a/k/a the United
Methodist Church and Its
Affiliated Organizations
1200 Davis Street
Evanston, Illinois 60201

Attention: R. Bryan Bramer

Dear Applicant:

This refers to the information submitted for use in determining your status and the status of your affiliated religious organizations, on the list you submitted, as being exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

For the purposes of this group ruling, your affiliated religious organizations include The General Conference, Judicial Council; General Agencies, Commissions, Committees, their divisions and departments thereof, and, other related organizations; Jurisdictional Conferences and Affiliated Agencies, Commissions, and other organizations; Annual Conferences and divisions and departments thereof; Annual Conference Agencies, Commissions, Committees, and affiliated organization; Local Churches and Local Church Agencies, Commissions, Committees, and other affiliated organizations.

Based on the information supplied, we rule that you and your affiliated religious organizations, on the list you submitted, are exempt from Federal income tax under section 501(c)(3) of the Code.

We have further determined that you and the affiliated religious organizations you operate, supervise, or control, and which are covered by your notification to us, are not private foundations within the meaning of section 509(a) of the Code, because you and your affiliated religious organizations are organizations described in sections 170(b)(1)(A)(i) and 509(a)(1) of the Code.

FIRST UNITED METHODIST CHURCH - TUPELO
OPERATING BUDGET ACCOUNTS for Period Ending
December 31, 2011

	REVENUE	Y-T-D	BUDGET	% REC'D
1	Pledged	2,125,703		
2	Non-Pledged	188,404		
3	Previous Year Pledges	6,893		
4	Church School Offering	124		
5	Loose Offering	14,982		
6	Memorials and Honorariums	350		
7	Miscellaneous REVENUE	15,000		
8	Interest & Dividends	17		
9	TOTAL REVENUE	2,351,471	2,345,593	100.3%
10				
11	BUDGETED DISBURSEMENTS		BUDGET	% USED
12	Outreach DISBURSEMENTS	(222,654)	(236,200)	94.3%
13	Personnel DISBURSEMENTS	(1,002,432)	(1,016,000)	98.7%
14	Childrens' Council DISBURSEMENTS	(16,099)	(18,635)	86.4%
15	Adult Council DISBURSEMENTS	(238)	(500)	47.7%
16	Christian Education DISBURSEMENTS	(18,000)	(19,650)	91.6%
17	Library DISBURSEMENTS	(1,955)	(2,200)	88.9%
18	Youth Council DISBURSEMENTS	(28,573)	(28,000)	102.0%
19	Music DISBURSEMENTS	(63,318)	(79,550)	79.6%
20	Worship DISBURSEMENTS	(7,009)	(25,900)	27.1%
21	Upper Room Prayer Ministry	(2,664)	(3,900)	68.3%
22	Stewardship DISBURSEMENT	(60)	(3,500)	1.7%
23	Fellowships & Groups DISBURSEMENTS	(23,495)	(16,500)	142.4%
24	Church Vehicle Expense	(5,362)	(2,000)	268.1%
25	Operating EXPENSES-Building	(419,521)	(381,000)	110.1%
26	Operating EXPENSES-Office	(66,699)	(64,500)	103.4%
27	Annual Audit DISBURSEMENTS	(9,965)	(8,500)	117.2%
28	District Apportionments	(26,370)	(26,370)	100.0%
29	Direct Bill	(60,572)	(47,000)	128.9%
30	Conference Apportionments	(332,230)	(332,188)	100.0%
31	Interest Expense-Building Fund Loan	(37,643)	(33,500)	112.4%
32	TOTAL BUDGETED DISBURSEMENTS	(2,344,857)	(2,345,593)	100.0%
33	NON-Budgeted DISBURSEMENTS	1,380		
34	TOTAL DISBURSEMENTS	(2,343,477)		
35	Increase(Decrease) in FUNDS for 2011	7,994		
36	Funds from Special Funds to cover 2010 shortage	60,886		
37	Total FUNDS available Year End	68,880		